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**From:**

**Sent:** Wednesday, March 10, 2010 1:49:00 PM

**To:**

**Cc:**

**Subject:** Voluntary Waiver of Section 6335(a) Notice Requirements

You have asked whether a taxpayer may waive the section 6335(a) requirement that a notice of seizure be left at the taxpayer's usual place of abode or business. Specifically, you are concerned that because the taxpayer resides in the 9th Circuit, the Service must strictly adhere to the statute and Treasury regulations. You have advised us that the cost of effectuating personal Service might exceed \$10,000, because of the remoteness of the taxpayer's abode, and that the sale proceeds likely will cover both the assessed liabilities as well as the costs of service. Accordingly, it would benefit both the taxpayer and the service if the personal service requirement was not inflexible.

It is likely that a voluntary waiver of the personal service requirement by the taxpayer would be sufficient to satisfy the statute. The 9th Circuit Court of Appeals has indicated that a taxpayer may voluntarily waive the statutory and regulatory requirements section 6335. See Anderson v. United States, 44 F.3d 795, 799 (9th Cir. 1995) (dicta suggesting that a taxpayer may stipulate to a delay beyond the one month adjournment in Treas. Reg. § 301.6335-1(c)(2)). I am not aware of any Service procedures governing such waivers. You would be well advised to obtain an informed and written waiver.

Feel free to call me if you have any questions or wish to discuss this matter further.